--- RC-386 - 20 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1938-40 ---

The hidden letters “A-D” on the Series “C” twenty cigarette stamp indicate that the die had been approved for BABN in 1935. The first listed code dated imperforate used by “Rock City Tobacco” in their monthly numbered mimeographed date sequence is 5 from January 1938.

Their early dating system used a consecutively numbered *monthly* sequence running from 1 in October 1938 to its conclusion at 25 when their pre-1939 purchased sheets were exhausted in September 1940. This numerical system probably began when payment up-front for tax stamps began in 1938. Their coding system was next changed to indicate sheets purchased under the Budget of September 1939.

When the first wartime Budget of September 12th 1939 increased the excise duty on *small* cigarettes from $4.00 to $5.00 per thousand the manufacturers, attempting to maintain an even price on their brands, decreased their packages by one cigarette per pack of ten or major fraction thereof, reducing the twenty cigarette pack to eighteen cigarettes, and the sequence on twenty cigarettes was temporarily interrupted.

★**RC-386** - 20 cigarettes, imperf,
mimeographed 6 . . 13D / 5 in February 1939

★**RC-386** - 20 cigarettes, imperf,
mimeographed 6 . . 13D / 24 in September 1940

--- the mimeograph reads vertically up - 5 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	---	5	---	---	---	---	10	---	12	---	---	---
1940	---	---	---	---	---	---	---	23	24	---	---	---

On July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, Quebec enacted a flat 10% provincial tobacco tax. This imposed an additional 3¢ tax on the 25¢ package of twenty cigarettes which thus sold in Quebec at 28¢, and in response to dealer’s complaints about the odd pennies early in 1941 the manufacturers re-introduced the twenty cigarette 25¢ package for sale *across Canada*. In Quebec (with its 10% Provincial tobacco tax) eighteen cigarettes were sold at the same price.

Chris Ryan’s research indicates that in 1938 the “Excise Tax Act” was amended to require as of April 1938 the *up-front* purchase of tobacco tax-paid stamps *plus their application to the packages at the time of manufacture*. Previously the Act required payment only when the product was ex-warehoused for sale, although *up-front* payment for these stamps had actually, in contravention of the “Excise Tax Act”, been in effect since 1921, and in the production usage of that time the stamps were only applied to the package when the product was removed from the warehouse. Probably the above “Rock City” coding system was used to designate this change in the method of stamp application.

--- RC-386 - 20 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1940-41 ---

The Budget of September 1939 had increased the *excise duty* on small cigarettes from $ 4.00 to $ 5.00 per thousand and “Rock City”, with sheets purchased at the 1939 excise rate, resumed production of the twenty cigarette package for sale *across Canada* at 25¢ per pack, beginning a new cancellation coding using a *reversed year* (e.g. 04) followed by a *letter* (from A to D) to indicate the *year-quarter* and a *final number* (from 1 to 3) to show the *month* of that year-quarter. The Rock City mimeograph 04B3 would read as [1940][quarter two][month three] - or June 1940.

★**RC-386** - 20 cigarettes, imperf,
mimeographed 6 . . 13D / 04D3
in December 1940

★**RC-386** - 20 cigarettes, imperf,
mimeographed 6 . . 13D / 14B2
in May 1941

--- the mimeograph reads horizontally upright - 3 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	04D3
1941	---	14A2	---	---	14B2	---	---	---	---	---	---	---

--- RC-386 - 20 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1940-41 ---

The Budget of June 1940 increased the *excise duty* on small cigarettes from $ 5.00 to $ 6.00 per thousand and, by June 1941, using sheets purchased under the 1940 Budget, the *year-quarter letter* and its *appended number* were dropped from the “Rock City” date cancellation, and were replaced by a simple forward reading *monthly* code number reading from 01 to 12.

The different cancellation formats overlap at change-over time, with pre-Budget purchases continuing to be coded with the old format (thus with added *excise duty payable*) and post-Budget purchases use the new format (added *excise duty paid*) - as follows.

★**RC-386** - 20 cigarettes, imperf, mimeographed 6 . . 13D / 1406 in June 1941

★**RC-386** - 20 cigarettes, imperf, mimeographed 6 . 13D / 2406 in June 1942

--- the mimeograph reads horizontally upright - 9 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	1406	---	---	---	1410	1411	1412
1942	2401	2402	2403	2404	2405	2406	---	---	---	---	---	---

--- 20 Cigarettes surcharges by “Rock City / Carreras” for the Budget of June 1942 ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Rock City” surcharged their *on-hand* sheets of the twenty cigarette imperforate stamp with a two-line 3 mm. red Gothic **EXCISE / TAX** above a 4 mm. Gothic **4ct** using lower case letters, as the company provisional **RC-553**.

★**RC-553** - **EXCISE / TAX / 4ct** on **RC-386** - their initial surcharge on *pre-Budget* stock, for the Budget of June 1942

In July 1942, using sheets obtained *post-Budget* from Ottawa under the higher excise rate, “Rock City” altered their surcharge to a *one-time* four line 3 mm. Gothic **EXCISE / TAX** over a 6 mm. Gothic figure with lower case letters **4ct** above the 2½ mm. Gothic **2407** as the provisional **RC-560**. This was the last “Rock City” ***dated cancellation***.

★**RC-550** - **EXCISE / TAX / 4ct / 2407** on **RC-386** - the surcharge on *post-Budget* stock, from July 1942

--- RC-719 - 20 Cigarettes - “Rock City” re-surcharge of RC-635 for the Budget of March 1943 ---

Without doubt under the Budget of June 1942 Rock City also used **RC-635 -** the imperforate BABN general distribution Gothic surcharge **4c. / EXCISE / TAX** during the later months of the 1942 Budget - but as they ceased dating their production in July 1942 such usage cannot be listed off package.

When the Budget of March 3rd 1943 doubled the excise tax, Rock City re-surcharged their remaining sheets of **RC-635** in dark blue ink with a 5 mm. Gothic **8c.** over an 8 mm. *killer square* **O** as the company provisional **RC-719**.

★**RC-719** - **8c. / O** over **4c. / EXCISE / TAX** on 20 cigarettes, imperf,
the “Rock City” deep blue Gothic re-surcharge of **RC-635** for the Budget of March 1943

Under the Budget of March 1943, twenty cigarettes were sold *across Canada* at 35¢ per pack. In the *Province of Quebec*, with their 10% tobacco tax, eighteen cigarettes sold at the same 35¢ per pack, with all provincial and federal taxes included.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 6-13D - 1935-51],
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